

Western Massachusetts Electric Company
Docket No. DTE 05-10

Information Request AG-01
Dated: 05/05/2005
Q- AG1-001
Page 1 of 1

Witness: Michael J. Mahoney
Request from: Attorney General

Question:

Please provide copies of the Western Massachusetts Electric Company FERC Form 1 for 2003 and 2004.

Response:

The requested FERC Form 1 is provided as a bulk attachment to this response.

* Bulk material provided.

Western Massachusetts Electric Company
Docket No. DTE 05-10

Information Request AG-01
Dated: 05/05/2005
Q- AG1-002
Page 1 of 1

Witness: Michael J. Mahoney
Request from: Attorney General

Question:

Please provide the Annual Report Western Massachusetts Electric Company for 2003 and 2004.

Response:

The requested Annual Reports for Western Massachusetts Electric Company is provided as a bulk attachment to this response.

* Bulk material provided.

Western Massachusetts Electric Company
Docket No. DTE 05-10

Information Request AG-01
Dated: 05/05/2005
Q- AG1-003
Page 1 of 1

Witness: Michael J. Mahoney
Request from: Attorney General

Question:

For each redacted page in Exhibit MJM-3, please provide the pages in their un-redacted versions.

Response:

Pages 4C, 11, 11A and 13 in Exhibit MJM-3 have been redacted due to confidential material provided on those pages. WMECO will provide the information once the Attorney General's Office has executed a nondisclosure agreement with the company for the confidential material in question.

Western Massachusetts Electric Company
Docket No. DTE 05-10

Information Request AG-01
Dated: 05/05/2005
Q- AG1-004
Page 1 of 3

Witness: Michael J. Mahoney
Request from: Attorney General

Question:

Referring to Exhibit MJM-3, Page 1, please provide calculations supporting the Carrying Costs for 1998-2003 and 2004.

Response:

Please refer to pages 2 and 3 for the calculations of the carrying costs for each of the periods indicated in Exhibit MJM-3 Page 1. Page 3 summarizes the carrying costs by year and shows the net-of-tax carrying costs included on page 1 of Exhibit MJM-3.

Western Massachusetts Electric Company
Docket No. DTE 05-10

Information Request AG-01
Dated: 05/05/2005
Q- AG1-005
Page 1 of 3

Witness: Michael J. Mahoney
Request from: Attorney General

Question:

Referring to Exhibit MJM-3, Page 2, please provide workpapers and calculations supporting the amortization for 2003 and 2004 in Column C.

Response:

The requested documentation for the 2003 and 2004 amortization is attached as page 2 and 3.

Western Massachusetts Electric Company
Docket No. DTE 05-10

Information Request AG-01
Dated: 05/05/2005
Q- AG1-006
Page 1 of 33

Witness: Michael J. Mahoney
Request from: Attorney General

Question:

Referring to Exhibit MJM-3, Page 3, please provide workpapers, supporting documentation, and calculations for the entry in Column G for 2004.

Response:

Pages 2 through 6 are the calculation of the Prior Spent Nuclear Fuel (PSNF) credit shown on MJM-3, Page 3, Column G as a result of refinancing the PSNF obligation. This calculation was approved by the Department in D.T.E. 03-82, Refinancing Prior Spent Nuclear Fuel Obligations. The amount of the credit shown MJM-3, Page 3, of \$557,000 represents one quarter of the total PSNF credit amount shown on Page 2 of this response. Also included is a document labelled "Attachment 1" which represents the 2004 Transition Charge Reconciliation had the PSNF refinancing not occurred. Attachment 1 is the basis for the calculation of the PSNF credit and supports the data on page 5.

Witness: Michael J. Mahoney
Request from: Attorney General

Question:

Referring to Exhibit MJM-3, Page 3, please provide workpapers, supporting documentation, and calculations for the entry in Column H for 2003.

Response:

The entry in Exhibit MJM-3, Page 3, Column H, for 2003 of \$2,924,000 represents the Company's undercollection of Default Service expense for the period January through December 2001. This amount also includes the associated interest for years 2001, 2002 and 2003, approved in D.T.E. 03-34 (Default Service Reconciliation). Below is a summary of these amounts.

2001 Undercollection	\$ 2,588,519
2001 Interest	184,739
2002 Interest	108,100
2003 Interest	42,561
Total	\$ 2,923,919

Please refer to page 2 for the calculation of the undercollection and associated interest for the year 2001, page 3 for the calculation of the associated interest for the year 2002 and page 4 for the calculation of the associated interest for the year 2003.

Witness: Michael J. Mahoney
Request from: Attorney General

Question:

Referring to Exhibit MJM-3, Page 7, please provide supporting workpapers and calculations for the interest on spent nuclear fuel in 2003 and 2004.

Response:

The tables below provide a summary of the actual 2003 and 2004 interest on spent nuclear fuel for Millstone Units 1 and 2 as shown on Exhibit MJM-3, Page 7, Column G. Pages 2 through 7 are copies of the Company's general ledger showing the interest expense recorded by the Company. Based on the Department's approval of DTE 03-82 (Refinancing Prior Spent Nuclear Fuel Obligations), WMECO no longer recovers interest related to the prior spent nuclear fuel from customers.

(Thousands of Dollars)

2003

	<u>MP1</u>	<u>MP2</u>	<u>Total</u>
January	\$34	\$24	\$57
February	28	19	47
March	28	19	47
April	28	19	47
May	27	19	46
June	27	19	46
July	27	19	46
August	23	16	39
September	23	16	39
October	23	16	39
November	23	16	39
December	23	16	39
Total	<u>\$313</u>	<u>\$219</u>	<u>\$532*</u>

2004

	<u>MP1</u>	<u>MP2</u>	<u>Total</u>
January	\$23	\$16	\$39
February	22	16	38
March	22	16	38
April	22	16	38
May	24	17	41
June	24	17	41
July	24	17	41
August	36	25	61
September	36	25	61
October	0	0	0
November	0	0	0
December	0	0	0
Total	<u>\$233</u>	<u>\$164</u>	<u>\$397*</u>

* Differences due to rounding

Western Massachusetts Electric Company
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Information Request AG-01
Dated: 05/05/2005
Q- AG1-009
Page 1 of 3

Witness: Michael J. Mahoney
Request from: Attorney General

Question:

Referring to Exhibit MJM-3, Page 8, please provide supporting documentation for the actual decommissioning costs for 2003 and 2004.

Response:

Please refer to pages 2 and 3 which details the 2003 and 2004 decommissioning costs shown on page 8 of Exhibit MJM-3. Also refer to the Company's response to AG-1-010, which reconciles the total purchased power costs in the 2003 and 2004 Transition Charge Reconciliation Filing to the Company's 2003 and 2004 FERC Form 1.

Witness: Michael J. Mahoney
Request from: Attorney General

Question:

Referring to Exhibit MJM-3, Page 9, please provide supporting documentation and workpapers for the costs for each item in 2003 and 2004.

Response:

Please refer to pages 2 through 5 attached which support the cost and market values on Exhibit MJM-3, page 9 related to 2003 and 2004.

Page 2 details the costs for items in columns B through G of Page 9 and has been reconciled to amounts in the Company's 2003 and 2004 FERC Form 1, supplied in the Company's response to Q-AG-1-001.

Page 3 supports Page 9, Column H. The amounts shown represent the revenue detailed in Exhibit MJM-3, Page 10.

Page 4 provides support for Page 9, Columns J through L, and reconciles to the Company's books of record shown on page 5.

Please note that page 4 reflects corrections to Hydro Quebec power contract obligations reflected in MJM-3, Page 9. The corrections result in a \$35,222 net increase to the Transition Cost cumulative principle over-recovery.

Witness: Michael J. Mahoney
Request from: Attorney General

Question:

Referring to Exhibit MJM-3, Page 10, please provide supporting documentation and workpapers for the market value for each item in 2003 and 2004.

Response:

For years 2003 and 2004, Exhibit MJM-3, Page 10, contains the market value or revenues for Springfield/Pioneer and Vermont Yankee. The Company has reconciled these revenues with the ISO New England revenue figure which appears in WMECO's FERC Form 1 on page 311 in column (i). The reconciliations for the subject years are shown below.

Please note that the Wholesale Market Value on page 10 in column E for 2003 should be .0496. This misstatement had no effect on any other figures in the Exhibit.

Reconciliation Year 2003:

Source	Amount (\$000's)	Exhibit Reference
Springfield	2,174	MJM-3, p. 10, Col. F
Vermont Yankee	5,502	MJM-3, p. 10, Col. J
Hydro Quebec Revenue	3,659	MJM-3, p. 9, Col. K **
Load Adj./losses	(44)	not included in Transition Costs
Total	11,291	per FERC Form 1, p. 311.2, col. (i)

** This HQ revenue is included in the \$1,370 on MJM-3, page 9, column K, net of associated expenses.

Reconciliation Year 2004:

Source	Amount (\$000's)	Exhibit Reference
Springfield	2,320	MJM-3, p. 10, Col. F
Vermont Yankee (VY)	4,960	MJM-3, p. 10, Col. J
VY revenue recorded in 447.36	(48)	MJM-3, p. 10, Col. J
FTR Mkt Revenue	16	MJM-3, p. 9, Col. K
Total	7,248	per FERC Form 1, p. 311.1, col. (i)

Western Massachusetts Electric Company
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Information Request AG-01
Dated: 05/05/2005
Q- AG1-012
Page 1 of 3

Witness: Michael J. Mahoney
Request from: Attorney General

Question:

Referring to Exhibit MJM-3, Page 12, please provide supporting documentation and workpapers for the FAS 109 in Column C(2) and the FAS 109 Gross-up in Column C(3) for 2003 and 2004.

Response:

The attached calculations are based on the Company's actual 3/1/98 balances of the FAS 109 net tax liability and gross-up related to generation plant. Page 2 provides the FAS 109 deferred income tax liability broken down by generation asset and illustrates how the liability has turned around as the stranded costs have been recovered. Page 3 provides the turn around of the FAS 109 gross-up which is based on the recovery of the FAS 109 regulatory asset.

Witness: Michael J. Mahoney
Request from: Attorney General

Question:

Referring to Exhibit MJM-3, Page 12AA, please provide supporting documentation and workpapers for the capital structure and fixed cost rates for 2003 and 2004.

Response:

The requested documentation for the 2003 capital structure and fixed cost rates is provided on pages 2 and 3. The documentation for 2004 is provided on pages 4 and 5.

In calculating the weighted average cost of capital for the year 2004, the Company bifurcated the year at 9/30/04 to correspond with the change in the transition cost rate base as a result of financing the prior spent nuclear fuel (PSNF) obligation approved in D.T.E. 03-82 (Refinancing Prior Spent Nuclear Fuel Obligations).

The period 01/01/04 - 09/30/04 reflects a four quarter average with balances beginning 12/31/03 and ending 9/30/04 excluding the PSNF debt financing.

The period 10/01/04 - 12/31/04 reflects a two quarter average with balances at the end of the 3rd quarter and the 4th quarter 2004, with the debt figures including the PSNF debt financing.

Witness: Michael J. Mahoney
Request from: Attorney General

Question:

Referring to Mahoney testimony, page 14, lines 7-16, please provide documentation and calculations supporting the payments of the FAS 109 liabilities associated with sale of facilities and resulting establishment of the "decelerated FAS 109" earning a return at the cost of capital.

Response:

In reference to Mr. Mahoney's Testimony, page 14, 7-16, WMECO's income tax payments are based on the Company's overall annual taxable income. This includes any gains and losses resulting from the sale of generating facilities occurring in a given year. There are no documents that show the amount of tax payments associated specifically with an individual sale transaction.

Page 2 indicates that at the time of each divestiture the FAS 109 liabilities were reduced or "turned". The net proceeds from the fossil/hydro divestitures were applied to reduce the unrecovered Millstone Station balances which required a commensurate reduction, or "turning", of the FAS 109 tax liability. The application of the remaining fossil/hydro proceeds can be found on MJM-3, page 11 (confidential) at dates 7/99 (fossil/hydro) and 3/13/2000 (Northfield Mountain). The fossil/hydro proceeds were approved by the Department in DTE 00-33 and can be found on MJM-3, pages 4B.

Regarding the Millstone Station divestiture, the FAS 109 tax liability also turns commensurate with the sale which occurred on 4/1/2001.

The dates for each divestiture have been highlighted on page 2 which shows the calculation of the FAS 109 tax liability. Also refer to D.T.E. 02-20, IR-AG01, AG01-30, AG01-31 and AG01-35 attached which further explains the decelerated FAS 109.

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Information Request AG-01
Dated: 05/05/2005
Q- AG1-015
Page 1 of 1

Witness: Michael J. Mahoney
Request from: Attorney General

Question:

Referring to MJM-4, Page 1, please explain the reason for the increase in NU Tariff Expenses from 2003 to 2004.

Response:

Prior to October 2003, NU's Local Network Service was provided under Tariff No. 9 ("T-9"). Under T-9, revenue requirements were fixed based on a 1996 settlement. Because of the fixed nature of this tariff, NU was not recovering their actual revenue requirements. In August 2003, NU filed Tariff No. 10 ("T-10") which is a formula rate reflecting actual data. In October 2003, FERC approved NU's T-10 which superseded Tariff T-9. Therefore, the increase in NU's tariff expenses is the result of reflecting actual current expenses in rates (T-10) versus using 1996 historical expenses (T-9).

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Information Request AG-01
Dated: 05/05/2005
Q- AG1-016
Page 1 of 2

Witness: Michael J. Mahoney
Request from: Attorney General

Question:

Referring to Mahoney testimony, Page 21, lines 16-20, please describe the changes in operating procedures that led to the major increases in NOATT Schedule 2 charges.

Response:

See Page 2 of 2 for the Special Notice received from ISO New England that outlines the reasons for the increased NOATT Schedule 2 charges.

Witness: Robert A. Baumann
Request from: Attorney General

Question:

Referring to Exhibit RAB-1, Page 2, please provide supporting documentation for the unbilled revenue in Column (d).

Response:

In accordance with Generally Accepted Accounting Principles (GAAP), the Company's books and records reflect the accrual method of accounting for revenues. As such, unbilled revenues are accrued on the books in order to reflect estimated customer usage for the month that has not been billed through the end of the month. This unbilled revenue for each month is replaced with billed revenue reflecting actual customer usage in the following month. In order to avoid double counting, the unbilled estimate for the first month must be reversed in the second month. At the end of each month, the Company estimates a new unbilled revenue balance and reverses the prior month estimated balance and the process continues each month. The net change in the unbilled estimate from the prior month balance represents the unbilled revenues charged to the income statement for that month. The monthly income statement amount is included in revenues in order to properly match the timing of SOS/DS revenue with SOS/DS expense and to comply with GAAP. It is these unbilled income statement figures that are included in the RAB exhibits.

See pages 2 through 4 for totals by month which tie to the general ledger unbilled revenue balance sheet and income statement accounts. The total unbilled revenue is broken out into SOS, Default and Other components on the attached schedule. SOS and Default monthly income statement figures tie to the RAB exhibits. The Other component consists of unbilled revenues associated with the CTA, CL&M, Renewables, Transmission and Distribution and has not been included in the RAB exhibits.

Witness: Robert A. Baumann
Request from: Attorney General

Question:

Referring to Exhibit RAB-1, Page 3, please provide the authorization to include Generation Information Systems Costs and Consulting Costs on 2003 RFP in the SOS expense.

Response:

WMECO is obligated by G.L. c. 164, section 1.B to procure Standard Offer and Default Service (now also called Basic Service) for its customers not receiving power from a competitive supplier or municipal aggregator. As such, any legitimate costs associated with this procurement process should be passed through to the Standard Offer and Default Service Customers. WMECO believes both Generation Information System (GIS) costs and RFP consulting costs are legitimate costs incurred in order to provide Standard Offer and Default Service.

The GIS costs included in the filing are administrative costs associated with the implementation of the GIS allocation system as billed by ISO-NE to responsible ISO market participants. The GIS allocation system is a system that allows verification of a retail electric supplier's compliance with various green power and environmental regulations. Such regulations are generally known as "Attribute Laws" and may vary from state to state. For the period during which WMECO received charges, ISO-NE identified WMECO as a responsible ISO market participant with respect to Massachusetts' Attribute Laws and, as a result, these charges are legitimate costs related to the provision of Standard Offer and Default Service.

RFP consulting costs represent the expenses associated with the independent consultant who was appointed in response to the Department's Order on the WMECO restructuring plan (D.T.E. 97-120). In the Department's Order, WMECO responded to allegations of potential partiality in the RFP process by stating that the designation of a neutral consultant would help ensure fairness (p. 180). The Department later stated: "DOER states that the role of an independent third party should be more well-defined. The Department finds that participation by a neutral third party in the evaluation of bids should provide all bidders with the confidence that the evaluation of bid solicitation will be conducted in a fair and equitable manner. The Department supports the appointment of such a neutral third party and strongly encourages the Company to work with DOER and the Attorney General to identify such a person [footnote omitted]" (pages 184-185). These costs are a direct result of the Department's Order on the restructuring plan, the Department has allowed recovery of such costs in previous transition charge reconciliations (D.T.E. 03-34), and they are directly related to the provision of Standard Offer and Default service.

Western Massachusetts Electric Company
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Information Request AG-01
Dated: 05/05/2005
Q- AG1-019
Page 1 of 2

Witness: Robert A. Baumann
Request from: Attorney General

Question:

Referring to Exhibit RAB-1, Page 3, please provide supporting documentation for the Generation Information Systems Costs in October 2002.

Response:

The Generation Information System cost amount for October 2002 represents primarily a retroactive adjustment by ISO-NE to change the method being used to bill these costs to participants. The method used to bill these costs prior to the October 2002 amount was based on voting sector and a participant's percentage share of voting sector. The method adopted through this retroactive adjustment is based on a participant's relative share of GIS load to the total GIS load of all participants. Please see page 2 for supporting documentation of the October 2002 GIS amount.

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Information Request AG-01
Dated: 05/05/2005
Q- AG1-020
Page 1 of 1

Witness: Robert A. Baumann
Request from: Attorney General

Question:

Referring to Exhibit RAB-4, Page 2, please provide supporting documentation for the unbilled revenue in Column (b).

Response:

See the response to AG-01, Q-AG1-017, pages 1 and 2 for a full response to this request.

Western Massachusetts Electric Company
Docket No. DTE 05-10

Information Request AG-01
Dated: 05/05/2005
Q- AG1-021
Page 1 of 1

Witness: Robert A. Baumann
Request from: Attorney General

Question:

Referring to Exhibit RAB-4, Page 3, please provide the authorization to include Consulting Costs on 2003 RFP in the DS expense.

Response:

See the response to AG-01, Q-AG1-018 for a full response to this request.

Western Massachusetts Electric Company
Docket No. DTE 05-10

Information Request AG-01
Dated: 05/05/2005
Q- AG1-022
Page 1 of 1

Witness: Robert A. Baumann
Request from: Attorney General

Question:

Referring to Exhibit RAB-7, Page 2, please provide supporting documentation for the unbilled revenue in Column (d).

Response:

See the response to AG-01, Q-AG1-017, pages 1 and 3 for a full response to this request.

Western Massachusetts Electric Company
Docket No. DTE 05-10

Information Request AG-01
Dated: 05/05/2005
Q- AG1-023
Page 1 of 1

Witness: Robert A. Baumann
Request from: Attorney General

Question:

Referring to Exhibit RAB-7, Page 3, please provide authorization to include the Legal Costs on SOS/DS Litigation in SOS expense.

Response:

WMECO is obligated by G.L. c. 164, section 1.B to procure Standard Offer and Default Service (now also called Basic Service) for its customers not receiving power from a competitive supplier or municipal aggregator. As a result of this procurement obligation, business disputes have occurred between WMECO and energy suppliers, leading to the need for arbitration and litigation (pursuant to the terms of the specific supply contract). The interests of the energy suppliers in these disputes are contrary to the interests of WMECO's customers because suppliers contend that WMECO, and thus its customers, should pay more for Standard Offer and Default Service. Rather than allow energy suppliers to prevail, thus increasing customers' Standard Offer/Default Service supply costs, WMECO has vigorously represented customers' interests, and its efforts have so far been time-consuming and costly but wholly successful. WMECO requests only recovery of actual arbitration/litigation costs, and no more, so that it is not harmed by its efforts to protect customers' interests as WMECO fulfills its obligation to administer the approved Standard Offer and Default Service contracts.

Western Massachusetts Electric Company
Docket No. DTE 05-10

Information Request AG-01
Dated: 05/05/2005
Q- AG1-024
Page 1 of 7

Witness: Robert A. Baumann
Request from: Attorney General

Question:

Referring to Exhibit RAB-7, Page 3, please provide supporting documentation for the Legal Costs on SOS/DS Litigation in January 2003.

Response:

The detail for legal costs on SOS/DS litigation included in this response covers the period 2000 through February 2005. See pages 3 through 7 for a detail listing of legal invoices by matter by vendor. See page 2 for a summary of the invoices listed on pages 3 through 7 and for the allocation of the invoices between SOS and DS.

Specifically, pages 3 through 5 are the detail for the APS litigation, page 6 is the detail related to Mirant and page 7 is the detail for APS at the FERC.

Western Massachusetts Electric Company
Docket No. DTE 05-10

Information Request AG-01
Dated: 05/05/2005
Q- AG1-025
Page 1 of 1

Witness: Robert A. Baumann
Request from: Attorney General

Question:

Referring to Exhibit RAB-9, Page 2, please provide supporting documentation for the unbilled revenue in Column (b).

Response:

See the response to AG-01, Q-AG1-017, pages 1 and 4 for a full response to this request.

Western Massachusetts Electric Company
Docket No. DTE 05-10

Information Request AG-01
Dated: 05/05/2005
Q- AG1-026
Page 1 of 1

Witness: Robert A. Baumann
Request from: Attorney General

Question:

Referring to Exhibit RAB-9, Page 3, please provide supporting documentation for the Legal Costs on SOS/DS Litigation April through November 2004.

Response:

See the response to AG-01, Q-AG1-024 for a full response to this request.

Western Massachusetts Electric Company
Docket No. DTE 05-10

Information Request AG-01
Dated: 05/05/2005
Q- AG1-027
Page 1 of 1

Witness: Robert A. Baumann
Request from: Attorney General

Question:

Referring to Exhibit RAB-12, Page 2, please provide supporting documentation for the unbilled revenue in Column (b).

Response:

See the response to AG-01, Q-AG1-017, pages 1 and 3 for a full response to this request.

Western Massachusetts Electric Company
Docket No. DTE 05-10

Information Request AG-01
Dated: 05/05/2005
Q- AG1-028
Page 1 of 1

Witness: Robert A. Baumann
Request from: Attorney General

Question:

Referring to Exhibit RAB-12, Page 3, please provide authorization to include the Legal Costs on SOS/DS Litigation in DS expense.

Response:

See the response to AG-01, Q-AG1-023 for a full response to this request.

Western Massachusetts Electric Company
Docket No. DTE 05-10

Information Request AG-01
Dated: 05/05/2005
Q- AG1-029
Page 1 of 1

Witness: Robert A. Baumann
Request from: Attorney General

Question:

Referring to Exhibit RAB-12, Page 3, please provide supporting documentation for the Legal Costs on SOS/DS Litigation January 2003.

Response:

See the response to AG-01, Q-AG1-024 for a full response to this request.

Western Massachusetts Electric Company
Docket No. DTE 05-10

Information Request AG-01
Dated: 05/05/2005
Q- AG1-030
Page 1 of 1

Witness: Robert A. Baumann
Request from: Attorney General

Question:

Referring to Exhibit RAB-13, Page 2, please provide supporting documentation for the unbilled revenue in Column (b).

Response:

See the response to AG-01, Q-AG1-017, pages 1 and 4 for a full response to this request.

Western Massachusetts Electric Company
Docket No. DTE 05-10

Information Request AG-01
Dated: 05/05/2005
Q- AG1-031
Page 1 of 7

Witness: Robert A. Baumann
Request from: Attorney General

Question:

Referring to Exhibit RAB-13, Page 3, please provide supporting documentation for the Consulting Costs on RFP in June, September, and December 2004.

Response:

See pages 2 through 7 for copies of the invoices for the Consulting Costs on RFP in June (\$13,162), September (\$13,275) and December 2004 (\$16,100).

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Information Request AG-01
Dated: 05/05/2005
Q- AG1-032
Page 1 of 1

Witness: Robert A. Baumann
Request from: Attorney General

Question:

Referring to Exhibit RAB-13, Page 3, please provide supporting documentation for the Legal Costs on SOS/DS Litigation in September 2004.

Response:

See the response to AG-01, Q-AG1-024 for a full response to this request.

Witness: Robert A. Baumann
Request from: Attorney General

Question:

Please provide the balances of unbilled SOS and DS revenue as of February 28, 2005 and the proposed disposition of those balances.

Response:

As of February 28, 2005, the unbilled SOS and DS revenue balances were \$4,614,823 and \$2,249,254, respectively. These February unbilled balances represent an estimate of the dollar amounts included in bills rendered after February 28, 2005 applicable to SOS and DS rendered prior to March 1, 2005. The unbilled balances in February are included as part of the February 2005 revenues for both SOS and DS.

The February SOS unbilled estimate of \$4,614,823 is offset by the reversal of the January 2005 unbilled estimate of \$6,016,582 to reflect the net unbilled revenue figure of (\$1,401,759) shown on Exhibit RAB-9, page 2. See the response to AG-01, Q-AG1-017, page 1 for an explanation of the unbilled revenue mechanics. See the response to AG-01, Q-AG1-017, page 4 for the January and February 2005 components of the (\$1,401,759).

The February DS unbilled estimate of \$2,249,254 will be included in February revenues in the 2005 annual DS reconciliation.

Both SOS and DS unbilled revenue balances for February 2005 will be reversed against the combined March 2005 SOS and DS billed revenues in March of the 2005 annual DS reconciliation .

Western Massachusetts Electric Company
Docket No. DTE 05-10

Information Request AG-01
Dated: 05/05/2005
Q- AG1-034
Page 1 of 1

Witness: Robert A. Baumann
Request from: Attorney General

Question:

Please provide the dollar amount included in bills rendered after February 28, 2005 applicable to SOS rendered prior to March 1, 2005.

Response:

Please see the response to AG-01, Q-AG1-033.